



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: C. Rodney Yoder
DOCKET NO.: 14-02873.001-R-1
PARCEL NO.: 04-2-06-16-10-102-008

The parties of record before the Property Tax Appeal Board are C. Rodney Yoder, the appellant; and the Madison County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Madison** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$1,930
IMPR.: \$11,330
TOTAL: \$13,260

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Madison County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2014 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property is improved with a 1.5-story dwelling of frame construction with 1,120 square feet of living area. The dwelling was constructed in approximately 1880. Features of the property include a crawl space foundation and a detached garage with 420 square feet of building area. The property is located in New Douglas, New Douglas Township, Madison County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on August 1, 2014 for a price of \$6,000. The appellant indicated the subject property was sold by the owner and had been advertised for sale for 4 months with a sign in front of the house. To document the sale the appellant submitted a copy of the subject's settlement statement.

The appellant submitted a copy of the Notice of Final Decision on Assessed Valuation by Board of Review dated March 6, 2015, disclosing the board of review issued a township equalization factor of .9886 reducing the subject's assessment from \$13,410 to \$13,260.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$2,000 to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$13,260. Based on the assessment notice, the subject's assessment reflects a market value of \$39,780.

The board of review also indicated that no assessment complaint was filed by the appellant to the Madison County Board of Review and the appellant filed the appeal from the application of a negative equalization factor. The board of review contends the Property Tax Appeal Board has no authority to further reduce the subject's assessment.

In rebuttal the appellant submitted a statement asserting that he purchased a derelict house located across the street from his own residence. The appellant also recounted his workings with the township assessor and the board of review in an attempt to reduce the subject's assessment following his purchase of the property.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds a reduction in the subject's assessment is not justified based on the facts in this record.

The Board finds the only evidence of market value to be the purchase of the subject property in August 2014 for a price of \$6,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related and the property had been advertised on the market with a sign in front of the house for four months. In further support of the transaction the appellant submitted a copy of the settlement statement. The Board finds the purchase price is below the market value reflected by the assessment. However, a review of the evidence disclosed the appeal was timely filed directly to the Property Tax Appeal Board after receipt of an assessment notice dated March 6, 2015. The assessment notice disclosed the assessment on the property was reduced by the application of a township equalization factor of .9886.

Due to the fact the appeal was filed after notification of a township equalization factor or multiplier, the amount of relief that the Property Tax Appeal Board may grant is limited. Section 1910.60(a) of the rules of the Property Tax Appeal Board states in part:

If the taxpayer or owner of property files a petition within 30 days after the postmark date of the written notice of the application of final, adopted township equalization factors, the relief the Property Tax Appeal Board may grant is limited to the amount of the **increase** (emphasis added) caused by the application of the township equalization factor. 86 Ill.Admin.Code §1910.60(a).

Additionally, section 16-180 of the Property Tax Code (35 ILCS 200/16-180) provides in pertinent part:

Where no complaint has been made to the board of review of the county where the property is located and the appeal is based solely on the effect of an equalization factor assigned to all property or to a class of property by the board of review, the Property Tax Appeal Board may not grant a **reduction in the assessment greater than the amount that was added** (emphasis added) as the result of the equalization factor.

These provisions mean that where a taxpayer files an appeal directly to the Property Tax Appeal Board after notice of the application of an equalization factor, the Board cannot grant an assessment reduction greater than the amount of increase caused by the equalization factor. Villa Retirement Apartments, Inc. v. Property Tax Appeal Board, 302 Ill.App.3d 745, 753 (4th Dist. 1999).

Because the appeal was filed after the application of a "negative" township equalization factor or multiplier reducing the assessment the Property Tax Appeal Board finds it has no authority to grant a further reduction in the assessment of the subject property and no change in the assessment is allowed.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Acting Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: September 23, 2016



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of

the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.